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EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

DD/A Registry

File *Accounting*

November 13, 1978

BULLETIN NO. 79-4

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Information on improvements in financial management

1. Purpose. This Bulletin requests information on agency financial management improvements during fiscal year 1978.
2. Accomplishments and plans. Agency feedback on significant improvements in financial management is a primary source of information for evaluating progress under the Joint Financial Management Improvement Program. Of equal importance is the need for all of us to know the extent to which plans for the period were carried out, and to identify planned future actions. Outstanding achievements and major undertakings will be summarized and published in the Annual Report of the Joint Program, so that a noteworthy experience in one agency can be shared with the rest of the financial management community. In so doing, we hope to minimize duplicate and overlapping efforts among the agencies. Agencies should give emphasis to any problems that may be delaying the timely development and updating of systems intended to serve the needs of management more effectively. Attention should also be given to problems involving delays in submitting accounting systems to the Comptroller General for his approval as required by law.
3. Reporting requirements. All agencies should submit data in accordance with the guidelines set forth in the attachment. Please submit an original and two copies not later than January 5, 1979. Inquiries and submissions should be addressed to:

Executive Director
Joint Financial Management Improvement Program
666 Eleventh Street, N.W. Suite 705
Washington, D. C. 20001

James T. McIntyre, Jr.
James T. McIntyre, Jr.
Director

Attachment

GUIDELINES FOR FINANCIAL MANAGEMENT IMPROVEMENT REPORTS

Each agency should submit a financial management improvement report in accordance with the attached formats. The report will consist of three parts: Significant Accomplishments, Major Undertakings, and Status of Accounting System Approval and Implementation.

Schedule A - Significant Accomplishments

Each agency should describe its most significant financial management improvements that were completed during fiscal year 1978. Improvements installed during prior years, properly identified as such, may also be included provided the resulting operating and managerial gains were initially realized during the period which this report covers. All accomplishments should be identified on the Schedule with one of the following categories:

- Accounting
- Auditing
- Automatic Data Processing (ADP)
- Budgeting
- Cash Management
- Payroll
- Specialized Systems and Other

More than one accomplishment may be reported on a single page. However, each category should begin on a new page. The narrative presentation should include a concise description of the accomplishment, the implementation or completion date, cost savings, benefits, and the name and telephone number of an individual to whom requests for more specific information on the improvements can be directed.

Schedule B - Major Undertakings

This Schedule should be used to report all major undertakings--presently in process as well as planned. The reporting instructions are identical to Schedule A with the following exceptions:

- Prepare this Schedule in two sections--one for major undertakings in process and the other for planned major undertakings.
- For in-process undertakings show the target completion or implementation dates. For planned undertakings show the target initiation dates and completion or implementation dates.
- For those undertakings for which target dates have slipped more than 6 months, as compared to the dates reported in FY 1977 reports, explain the reason(s) for the delay or problems encountered.

Schedule C - Status of Accounting System Approval and Implementation

This section of the report identifies the status of accounting systems approval by the General Accounting Office and implementation of the approved systems design. No report is required for any systems design that has been approved by GAO and fully implemented before October 1, 1977.

Column (1). Reportable accounting systems will be categorized as to the stages of approval and implementation, namely:

Stage I- Working on principles and standards: List all systems for which principles and standards have not been approved.

Stage II- Working on systems design: List all systems for which principles and standards have been approved but systems designs have not been approved.

Stage III- Implementing approved system: List all systems for which principles and standards and systems design have been approved but for which the approved systems have not been implemented. List also all systems for which approved systems were implemented during fiscal year 1978.

Column (2). Show the dates of approval of the principles and standards. There should be no entry for systems reported under Stage I. If principles and standards have been approved, the system should be reported in Stage II.

Column (3). Show the dates of approval of systems design. There should be no entry for systems reported under Stage II. If systems design has been approved, the system should be reported under Stage III.

Column (4). Show the dates when principles and standards or systems design, as appropriate, were formally submitted for approval. No entry is required for Stage III.

Column (5). Show the target dates, as appropriate, for formal submission of principles and standards or systems design for approval or implementation of the approved systems. For Stage I items, show two dates--one for principles and standards and the other for systems design; the former should be identified with a "P" and the latter with an "S". If implementation was completed during fiscal year 1978, enter the date followed by "(ACTUAL)" for Stage III items.

Column (6). Show the target dates that were reported in the Financial Management Improvement Report for FY 1977.

Column (7). If there is more than a 6-month difference between the dates in Columns (5) and (6), explain the reason for the delay or problem(s) encountered. Use additional sheets, if necessary.

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FINANCIAL MANAGEMENT IMPROVEMENT REPORT
FOR FISCAL YEAR 1978

SIGNIFICANT ACCOMPLISHMENTS

Agency and Major Subdivision: _____

Accomplishment Category: _____

Description of Accomplishments

Briefly describe improvements; include implementation date, cost savings, benefits, and name and telephone number of person to contact for further information.

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FINANCIAL MANAGEMENT IMPROVEMENT REPORT
FOR FISCAL YEAR 1978

MAJOR UNDERTAKINGS

Agency and Major Subdivision: _____

Accomplishment Category: _____

Description of Undertakings

Briefly describe future improvements, target date for implementation, potential cost savings, benefits, and name and telephone number of person to contact for further information. Prepare this Schedule in two sections--one for major undertakings in process and the other for planned major undertakings.

